

Summary: Trust Funds

| Summary | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ <i>Expenditures</i> | | | | | |
| Personnel | \$63,083 | \$146,051 | \$66,505 | \$154,924 | \$154,924 |
| Operating | \$0 | \$250 | \$0 | \$250 | \$250 |
| Transfers | \$3,534,455 | \$6,696,255 | \$4,346,255 | \$4,862,735 | \$6,637,358 |
| Other | \$1,150,000 | \$1,150,000 | \$1,150,000 | \$1,150,000 | \$1,150,000 |
| Total Expenditures | \$4,747,538 | \$7,992,556 | \$5,562,760 | \$6,167,909 | \$7,942,532 |
| ▽ <i>Revenues</i> | | | | | |
| Contrib. & Donations | \$172,442 | \$250 | \$0 | \$155,174 | \$155,174 |
| Investment Income | \$1,260,189 | \$4,346,255 | \$1,293,630 | \$1,317,721 | \$4,287,358 |
| Service Charges | \$3,500,000 | \$3,500,000 | \$3,500,000 | \$3,500,000 | \$3,500,000 |
| Other Fin. Sources | \$0 | \$146,051 | \$66,505 | \$1,195,014 | \$0 |
| Total Revenues | \$4,932,631 | \$7,992,556 | \$4,860,135 | \$6,167,909 | \$7,942,532 |
| Net Expenditures | (\$185,093) | \$0 | \$702,625 | \$0 | \$0 |
| FTEs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

GEORGE R. LINDER MEMORIAL FUND

PROGRAM DESCRIPTION

The George R. Linder Memorial Fund, a trust fund, was established during FY 1993-1994 to receive donations in memory of the former library director. The private-purpose trust fund is used to account for resources legally held in trust for use of acquiring public speakers/lecturers for the Library and functions sponsored by the Library. The fund also receives gift donations to purchase books in the honor of individuals. These funds shall carry forward each fiscal year until such funds are depleted.

George R. Linder Memorial Fund

Fund: George R. Linder Trust Fund

Functional Area: Culture/Recreation

Fund: 7007050000

| Summary | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ <i>Expenditures</i> | | | | | |
| Operating | \$0 | \$250 | \$0 | \$250 | \$250 |
| Total Expenditures | \$0 | \$250 | \$0 | \$250 | \$250 |
| ▽ <i>Revenues</i> | | | | | |
| Contrib. & Donations | \$0 | \$250 | \$0 | \$250 | \$250 |
| Investment Income | \$230 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$230 | \$250 | \$0 | \$250 | \$250 |
| Net Expenditures | (\$230) | \$0 | \$0 | \$0 | \$0 |
| FTEs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

LAW ENFORCEMENT OFFICERS TRUST (LEO)

PROGRAM DESCRIPTION

The Law Enforcement Officers' Trust Fund was established July 1, 1987 for the purpose of providing full funding for the law enforcement officers' separation allowance mandated by the General Assembly in July of 1986. In addition to regular retirement benefits budgeted within the general fund, the County must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service. This also includes those persons 55 years of age that have completed 5 or more years of creditable service. The annual allowance is .85 percent of base compensation at the time of retirement, times the number of years of service. The officer is eligible to receive this benefit until age 62.

L.E.O. Retirement Trust Fund

Fund: LEO Retirement Trust Fund

Functional Area: Other

Fund: 7007700000

| Summary | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ <i>Expenditures</i> | | | | | |
| Personnel | \$63,083 | \$146,051 | \$66,505 | \$154,924 | \$154,924 |
| Total Expenditures | \$63,083 | \$146,051 | \$66,505 | \$154,924 | \$154,924 |
| ▽ <i>Revenues</i> | | | | | |
| Contrib. & Donations | \$172,442 | \$0 | \$0 | \$154,924 | \$154,924 |
| Investment Income | \$41,071 | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$146,051 | \$66,505 | \$0 | \$0 |
| Total Revenues | \$213,513 | \$146,051 | \$66,505 | \$154,924 | \$154,924 |
| Net Expenditures | (\$150,430) | \$0 | \$0 | \$0 | \$0 |
| FTEs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

COMMUNITY HEALTH TRUST FUND

PROGRAM DESCRIPTION

The Community Health Trust Fund (CHTF) was established in fiscal year 1998-1999 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs and follow the Board of County Commissioners approved policy of using 45% of interest/appreciation earned on the fund. The original balance in the Trust Fund was \$23,000,000, with a remaining market value balance of \$23,777,669 as of March 31, 2007.

Fiscal year 2007-08 Community Health Trust Fund dollars of \$4,287,236 are being used to support five health-related areas: (1) VFD/EMS Paramedic Services, (2) EMS Services, (3) Mental Health (4) Public Health, and (5) Social Services. The full requests from the VFD for EMS Paramedic Service and EMS Services are detailed in the Public Safety section of this document.

Additional CHTF monies will be used to support two existing Public Health initiatives. A Public Health Nurse III position (at \$63,864) in Public Health, responsible for coordinating a volunteer Medical Reserve Corps to coordinate planning, development, training, and implementation of County-wide efforts associated with community health issues (bioterrorism, emerging pathogens, and particularly, preparation in the event of a bird flu outbreak). Another \$125,000 will be appropriated to support a required County match for a Public Health grant to the Kate B. Reynolds Foundation to support a new dental nutrition program focusing on the dental and nutritional health of pregnant women and children up to age 5.

The Durham Center (Mental Health) budget includes \$66,623 for the System of Care for Children and \$260,924 in additional support for substance abuse and Adult System of Care needs, while Social Services will budget \$50,000 also for Adult System of Care needs. All of these amounts are offset by Community Health Trust Fund dollars appropriated to the General Fund.

In fiscal year 2005-06, the County's auditors required that revenue from the prepaid lease with Duke, for Durham Regional Hospital (\$3,500,000) and the expense of the amortization of the lease discount (\$1,150,000), be budgeted. The Board of County Commissioners amended the budget in FY2005-06 to reflect this change, and beginning with fiscal year 2006-2007, the Duke Lease revenue and the amortization of the lease discount will be budgeted in the fund.

| Community Health Trust Fund Support | Approved FY 2007-2008 |
|--|--------------------------|
| VFD/EMS Paramedic Services | \$1,490,068 |
| EMS Services | \$2,230,757 |
| Durham Center (Mental Health) - Substance Abuse and Adult System of Care | \$260,924 |
| Durham Center (Mental Health) - Additional funds for the Child System of Care | \$66,623 |
| Public Health - Public Health Nurse/Medical Reserve Volunteer Coordinator | \$63,864 |
| Public Health - KB Reynolds Grant Match | \$125,000 |
| Social Services - Adult System of Care | \$50,000 |
| Total: | \$4,287,236 |

Community Health Trust Fund

Fund: Community Health Trust Fund

Functional Area: Human Services

Fund: 7007080000

| Summary | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ <i>Expenditures</i> | | | | | |
| Transfers | \$3,534,455 | \$6,696,255 | \$4,346,255 | \$4,862,735 | \$6,637,358 |
| Other | \$1,150,000 | \$1,150,000 | \$1,150,000 | \$1,150,000 | \$1,150,000 |
| Total Expenditures | \$4,684,455 | \$7,846,255 | \$5,496,255 | \$6,012,735 | \$7,787,358 |
| ▽ <i>Revenues</i> | | | | | |
| Investment Income | \$1,218,888 | \$4,346,255 | \$1,293,630 | \$1,317,721 | \$4,287,358 |
| Service Charges | \$3,500,000 | \$3,500,000 | \$3,500,000 | \$3,500,000 | \$3,500,000 |
| Other Fin. Sources | \$0 | \$0 | \$0 | \$1,195,014 | \$0 |
| Total Revenues | \$4,718,888 | \$7,846,255 | \$4,793,630 | \$6,012,735 | \$7,787,358 |
| Net Expenditures | (\$34,433) | \$0 | \$702,625 | \$0 | \$0 |
| FTEs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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